

Department of the Treasury
Internal Revenue Service

► Attach to your tax return.

Name(s) shown on return

Identifying number

Part I Current Year Credit

1	Low sulfur diesel fuel produced (in gallons)	1	
2	Multiply line 1 by \$.05	2	
3	Qualified capital costs limitation (see instructions)	3	
4	Total low sulfur diesel fuel production credits allowed for all prior tax years	4	
5	Subtract line 4 from line 3	5	
6	Enter the smaller of line 5 or line 2	6	
7	Low sulfur diesel fuel production credits from: If you are a— Then enter the credit(s) from— a Shareholder Schedule K-1 (Form 1120S), box 13, code F, G, or U b Partner Schedule K-1 (Form 1065), box 15, code F, G, or U c Patron Written statement from cooperative	7	
8	Current year credit. Add lines 6 and 7	8	

Part II Allowable Credit (See **Who must file Form 3800** to find out if you complete Part II or file Form 3800.)

9	Regular tax before credits: • Individuals. Enter the amount from Form 1040, line 44 • Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return	9	
10	Alternative minimum tax: • Individuals. Enter the amount from Form 6251, line 35 • Corporations. Enter the amount from Form 4626, line 14 • Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56	10	
11	Add lines 9 and 10	11	
12a	Foreign tax credit	12a	
b	Credits from Form 1040, lines 48 through 54	12b	
c	Possessions tax credit (Form 5735, line 17 or 27)	12c	
d	Credit for fuel from a nonconventional source	12d	
e	Qualified electric vehicle credit (Form 8834, line 20)	12e	
f	Add lines 12a through 12e	12f	
13	Net income tax. Subtract line 12f from line 11. If zero, skip lines 14 through 17 and enter -0- on line 18	13	
14	Net regular tax. Subtract line 12f from line 9. If zero or less, enter -0-	14	
15	Enter 25% (.25) of the excess, if any, of line 14 over \$25,000 (see instructions)	15	
16	Tentative minimum tax (see instructions): • Individuals. Enter the amount from Form 6251, line 33 • Corporations. Enter the amount from Form 4626, line 12 • Estates and trusts. Enter the amount from Form 1041, Schedule I, line 54	16	
17	Enter the greater of line 15 or line 16	17	
18	Subtract line 17 from line 13. If zero or less, enter -0-	18	
19	Credit allowed for the current year. Enter the smaller of line 8 or line 18 here and on Form 1040, line 55; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 18 is smaller than line 8, see instructions	19	

General Instructions

Section references are to the Internal Revenue Code.

Purpose of Form

Use Form 8896 to claim the low sulfur diesel fuel production credit.

The credit generally is 5 cents for every gallon of low sulfur diesel fuel produced by a qualified small business refiner during the tax year. However, the total credits allowed for all tax years cannot be more than the

refiner's qualified capital costs limitation on line 3. This credit is part of the general business credit.

Definitions**Low Sulfur Diesel Fuel**

This is diesel fuel with a sulfur content of 15 parts per million or less.

Small Business Refiner

A small business refiner generally is a refiner of crude oil with an average daily domestic refinery run or average retained

production for all facilities that did not exceed 205,000 barrels for the 1-year period ending on December 31, 2002. To figure the average daily domestic refinery run or retained production, only include refineries that were refineries of the refiner or a related person (within the meaning of section 613A(d)(3)) on April 1, 2003. However, a refiner is not a small business refiner for a tax year if more than 1,500 individuals are engaged in the refinery operations of the business on any day during the tax year.